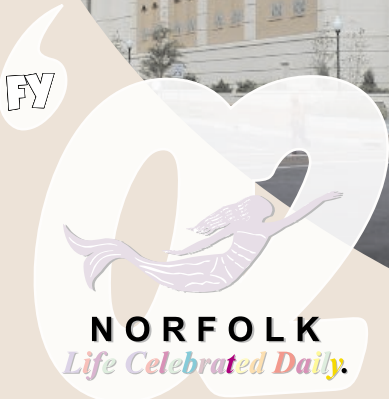


# Annual Report



**COMMISSIONER**  
**OF THE REVENUE**  
June 30, 2002





# Commissioner of the Revenue Norfolk, Virginia



Sharon M. McDonald  
*Commissioner of the Revenue*

December 2002

Dear Norfolk Citizen:

I am delighted to present to you the 2002 Annual Report for your Commissioner of the Revenue Office.

This report marks my fifth year in office serving the citizens and business community in Norfolk. Over the years we have focused on improving operational efficiency and enhancing our customer satisfaction. We have done all of this while maintaining primary attention to the identification and generation of additional revenue for our city.

I am proud of our improvements. During the past 12 months, we have

- Identified and generated an additional \$4 million of revenue from businesses not paying their fair share of taxes. This brings the total additional revenue to over \$25 million during my five years as your Commissioner of the Revenue. Remember, this additional revenue is NOT the result of a tax increase, but reflects a more aggressive enforcement of state and city tax laws that are already on the books; and
- Continued our aggressive Investigative program that seeks out new businesses not properly licensed with the City of Norfolk.

Our service units are organized into teams for enhanced customer service. You will see in this Annual Report that I have listed the Team Leader of each unit along with the responsibilities of that team. If, after reading this report you have any questions about a specific team, please contact that Team Leader by e-mail or telephone.

## **Personal Property**

- FY2002 saw only a 1% increase in Personal Property Tax revenue on vehicles despite the fact that the number of vehicles in the City increased by 3.6%. The relatively low increase can be attributed to the Personal Property Tax Relief Act.
- Commercial boat revenue jumped significantly. Our discovery procedures revealed a significant number of commercial vessels that were not on the assessment rolls. This accounted for an increase in commercial boat revenue in excess of \$400,000.

## Business Tax

- The City saw a net gain of 495 Business Licenses issued to new businesses, resulting in Business License tax revenues in excess of \$18.8 million.
- Meal taxes continued to be an important revenue source for our city as Food and Beverage tax collection increased by 3% to \$19.3 million, surpassing Business License revenue. Lodging taxes and Admissions taxes also enjoyed healthy growth of 9% (\$4.8 million) and 5% (\$3.9 million), respectively. Increases in our fiduciary tax revenue reflect the continuing change of our city's economy with a greater emphasis toward the service and tourism industries.
- There was a 4% increase in tax revenue from Machinery and Tools despite a decline in the number of manufacturing companies in the City. This was in part because many Norfolk companies expanded their operations, thereby increasing the amount of property they owned.
- Cigarette taxes and short-term rental taxes showed healthy increases (4% and 2%, respectively).

## Special Taxes

- Utility Tax Revenues from the telecommunications industries continues to grow **(67% increase in FY01)**.
- Deregulation took effect January 1, 2001 for the electric and natural gas utilities. This office had taken the lead role during the FY00 transition of the tax toward deregulation to ensure no loss of revenues for the City. This proved beneficial as we saw increases in revenues from both Virginia Power (12%) and Virginia Natural Gas (23%).

## Audit

- Identified nearly \$1 million of revenues due to in-depth assessments.

## State Income Tax

- This team continues to exemplify our focus on customer satisfaction. Since 1998 we have formed a partnership with the IRS, offering free state income tax preparation during tax season. In addition, we offered extended Saturday hours during tax season. In all, we assisted over 20,000 Norfolk residents in the preparation of their state income tax returns.
- We were the first locality in Virginia to utilize 2-dimensional bar code technology in the processing of Virginia tax returns. The new system eliminates the need to manually enter data on returns that are filed with the Norfolk Commissioner's office, resulting in speedier income tax refunds for Norfolk taxpayers.
- We initiated a statewide Commissioner of the Revenue State Income Tax Internet Forum. This forum is a valuable resource to Commissioners of the Revenue throughout the state because it provides up-to-date tax information.
- The members of the Income Tax team provide assistance to the IRS Volunteer Income Tax Assistance (VITA) program by offering free training to volunteer preparers.
- The Income Tax team also provides training for local professional tax preparers concerning updates to changes in the Virginia Income Tax code.

## **Investigations**

- This team continues to work on Saturdays to ensure that we have an Investigator available on the weekends to monitor activities that might not normally be identified during the regular workweek.
- Revenue generated from Investigative activities was nearly \$3.2 million.

## **Real Estate Tax Relief for Senior and/or Disabled Citizens**

- This program operates out of our satellite office in the Norfolk Skills Center on 21<sup>st</sup> Street in Ghent and served over 2,500 households last year.
- The Norfolk City Council adjusted the basic requirements for this program effective July 1, 2002. The impact of these adjustments will be reflected in the FY '03 Annual Report.
- During the filing season for this program we offered our services at five (5) satellite offices throughout the City. This helped ease the application process for many of Norfolk's senior and disabled citizens.

I consider it a great privilege to work with my dedicated and highly competent staff. It continues to be my great honor to serve you as your Commissioner of the Revenue. As always, I hope you will let me know how we can do a better job to serve *you*.

Very truly yours,

Sharon M. McDonald  
Norfolk Commissioner of the Revenue

## Table of Contents

Mission Statement.....	3
History of the Office.....	4
Duties of the Office.....	5
Commissioner's Listed Duties.....	5
Commissioner's Additional Duties.....	5
Tangible Personal Property Team Duties.....	6
Tangible Personal Property - Vehicles.....	7
Boats - Personal & Commercial.....	8
Mobile Homes & Aircraft.....	9
Rental Tax on Daily Rental Passenger Cars.....	10
Residential Parking Permit Sales.....	11
Boat Decal Sales.....	12
Yard/ Garage Sale Permits.....	13
Omitted Assessments - Vehicles.....	14
Business Tax Team Responsibilities.....	15
Business Personal Property.....	16
Business License Summary.....	17
Business License - Revenue.....	18
City of Norfolk Food and Beverage Tax.....	19
City of Norfolk Lodging Tax.....	19

## Table of Contents

Admissions Tax.....	20
Cigarette Tax.....	21
Short Term Rental Tax.....	22
Special Taxes - State & City Duties.....	23
Franchise Tax and Public Service Corporation.....	25
Utility Tax.....	26
Audit Team Duties.....	27
In - Depth Assessments.....	28
State Income Tax Team Duties.....	29
State Income Tax.....	30
Investigation Team Duties.....	31
Investigation Team Summary.....	32
Senior Citizens Real Estate Tax Relief Duties.....	33
Senior Citizens Real Estate Tax Relief.....	34
Revenue Recap by Classification.....	35
Appendix A - Tables.....	36
Appendix B - Charts.....	37



## Commissioner of the Revenue

"Providing Superior Service and Quality to the Citizens of Norfolk"

### Mission Statement

We are the chief tax assessor for the City of Norfolk.

We provide superior service and quality in the:

- ◆ Assessment of individual and business personal property;
- ◆ Issuance and renewal of business licenses;
- ◆ Administration of all fiduciary taxes;
- ◆ Evaluation of customer compliance
- ◆ Assistance and processing of Virginia State Income Taxes;
- ◆ Investigation of inquiries and delinquent accounts; and
- ◆ Assistance with Real Estate Tax Relief.

We provide these services for the Citizens of Norfolk and to aid in the continued growth of our community.

## Commissioner of the Revenue

"Providing Superior Service and Quality to the Citizens of Norfolk"

### History of the Office

The primary responsibility of this office is the assessment of City and State taxes. The Commissioner of the Revenue holds office as an agent for the state, as well as the local government, and is the assessing officer on the local level for those taxes as prescribed by State law and City Ordinance.

The office of the Commissioner of the Revenue was provided for in Virginia's Constitution in 1869. By 1906, the General Assembly had made it an appointive office, to be appointed by the local court. A Constitutional Amendment in 1910, changed the appointive method to elective for a four year term. In 1926, the General Assembly reduced the number of county Commissioners to one per county, conforming to the cities, making a total of one hundred and thirty four. In 1932, the General Assembly set up the basis of compensation for the Commissioners, with both the State and City participating.

Your Commissioner of the Revenue Office provides service and assistance to the citizens on tax-related issues. Norfolk citizens use this office and depend on it to assist them with both State and City tax-related concerns. As a bridge between our City Council members and our State Legislators, this office serves to protect the City and the taxpayers. A key responsibility of your Commissioner of the Revenue is to keep abreast of, and to lobby for, or against, legislative issues as they impact our city's revenues.



## Duties of the Office

The Commissioner of the Revenue is the Assessor of all City taxes, except Real Estate, and of certain State Taxes as outlined in Section 58.1-3100 through 58.1-3122 of the Virginia State Code.

### **Commissioner's duties as specified by Virginia State and Norfolk City Code:**

- ASSESS ALL BUSINESS AND PERSONAL PROPERTY
- CLASSIFY AND ISSUE BUSINESS LICENSES
- PROCESS STATE INCOME TAX RETURNS
- ASSESS ALL LOCAL FIDUCIARY TAXES

### **Commissioner's additional duties:**

- 1) Administrator of Food and Beverage, Lodging, and Admission taxes
- 2) Administrator of Personal Property Tax Relief Compliance Program
- 3) Administrator of Senior Citizens Real Estate Tax Relief Program
- 4) Administrator of Residential Parking and Yard Sale Permits
- 5) Administrator of an audit program which evaluates, appraises, and compares all business licenses and their level of compliance on a regular basis
- 6) Administrator of Utility, Franchise (Bank, Telephone and Cable) and Public Service Corporation taxes
- 7) Administrator of Contractor's Workers Compensation certification
- 8) Provider of tax-related statistical data to City Council, City Manager, and other City Offices and Departments
- 9) Watchdog of all tax-related legislation introduced into the General Assembly in order to ascertain potential impact on local tax revenues
- 10) Advisor to Norfolk legislators to the General Assembly and Norfolk City Council concerning revenue issues
- 11) Administrator of a program to conduct manufacturer determination visits

## Tangible Personal Property Team

Rick M. Wilkins, Team Leader

Phone: 441-2861 email: [rick.wilkins@norfolk.gov](mailto:rick.wilkins@norfolk.gov)

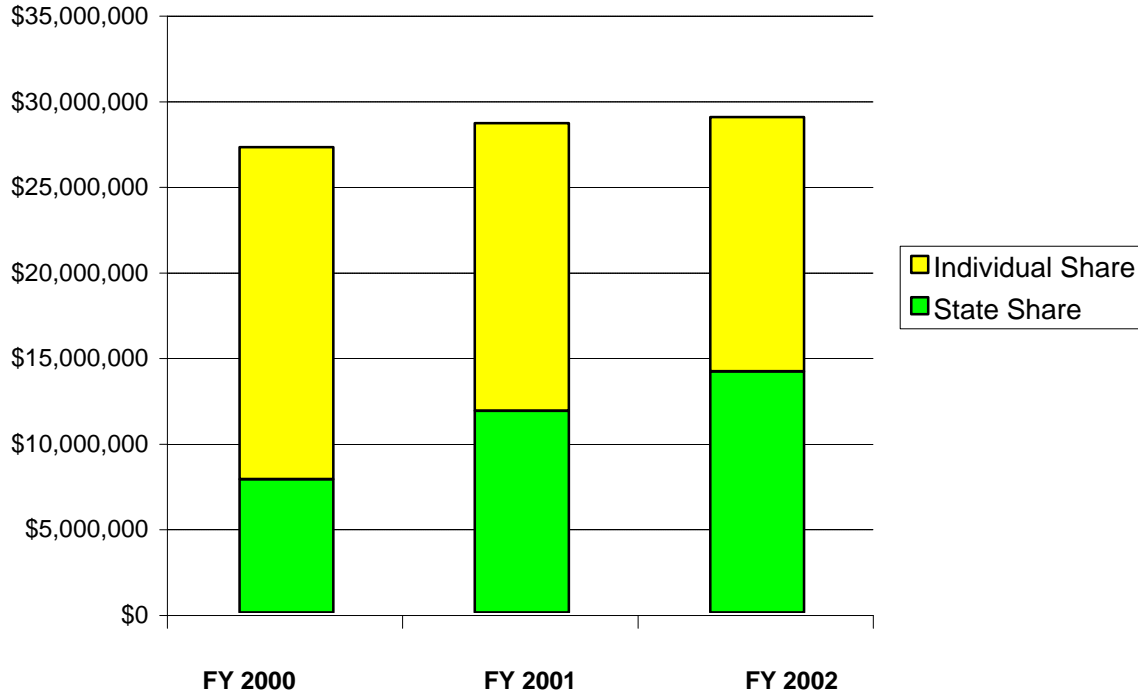
### Tangible Personal Property Team Duties

- ◆ Individual/Business Vehicles Personal Property - Autos, trucks, motorcycles and utility trailers are assessed on a prorated basis. Proration is calculated on the actual number of months the vehicle is present in the City of Norfolk. Assessment is calculated using the National Automobile Dealers Association (NADA) "Loan" Value at the rate of \$4.00 per hundred. Personal Property Tax is payable annually on, or before, June 5th.
- ◆ Recreational Vehicles - Assessed on a prorated basis using the NADA Recreational Vehicle Guide "Used" Value at the rate of \$2.00 per hundred.
- ◆ Boats\* - Personal boats are assessed annually using the ABOS Marine Blue Book "Low Estimated Trade-In" Value at the rate of .01c per hundred. Commercial boats weighing less than 5 tons are assessed using the ABOS Marine Blue Book "Low Estimated Trade-In Value" at the rate of \$1.50 per hundred. Commercial boats weighing 5 tons or more are assessed at 60% of original cost, with a depreciation of 5% each year until reaching a CAP of 40% of original cost at the rate of \$1.50 per \$100. Boat property tax is due on or before June 5th.
- ◆ Boat Decals - Boat decals are required for all pleasure boats that operate, dock, or are stored within the City of Norfolk or on city waters. The decal cost is as follows: boats under 16' \$10, boats 16' and over \$25.00. The decals go on sale March 1st and must be displayed by May 15th.
- ◆ Mobile Homes\* - Assessed annually using the Virginia Mobile Home Appraisal Guide valuation guidelines at the rate of \$1.40 per \$100.
- ◆ Aircraft\* - Assessed at 20% of the Aircraft Blue Book "Equipped per Base Change/Inventory" Valuation at the rate of \$2.40 per \$100.
- ◆ Rental Tax on Daily Rental Passenger Cars - Assessed at 2 1/2 % of the Gross Rental Fee.
- ◆ Residential Parking Permits - \$10.00 per year; prorated semi-annually. One Free visitor pass per address is issued annually. In addition, 30-day visitor passes are available for \$2.00 with a maximum of 2 being issued simultaneously.
- ◆ Yard/Garage Sale Permits - \$5.00 permit fee limited to 2 per calendar year.

\*Personal Property Taxes in this classification are not prorated.

## Tangible Personal Property - Vehicles

Chart 7 - Comparison - Tax Relief to Total Tax Due



Personal Property Tax Relief state share percentage set by Virginia Code:  
 2000 - 50% Tax Relief  
 2001 - 70% Tax Relief  
 2002 - 70% Tax Relief

Table 7 - Summary of Tangible Personal Property Tax on vehicles

		Year			Inc/Dec	% Change
		FY 2000	FY 2001	FY 2002		
All Vehicles	Number Accts	149,615	150,445	155,929	\$5,484	3.65%
	Assessed	\$816,176,116	\$836,232,130	\$871,048,444	\$34,816,314	4.16%
	Tax Due*	\$27,169,912	\$28,568,184	\$28,921,505	\$353,321	1.24%
Vehicles qualifying for Tax Relief	Number Accts	103,623	104,382	118,926	\$14,544	13.93%
	Assessed	\$533,692,012	\$551,003,143	\$629,618,235	\$78,615,092	14.27%
	State Share	\$7,778,703	\$11,764,514	\$14,075,320	\$2,310,806	19.64%

\* Annual Tax Due after proration

## Boats - Personal & Commercial

Chart 8a - Annual Tax on Personal Boats

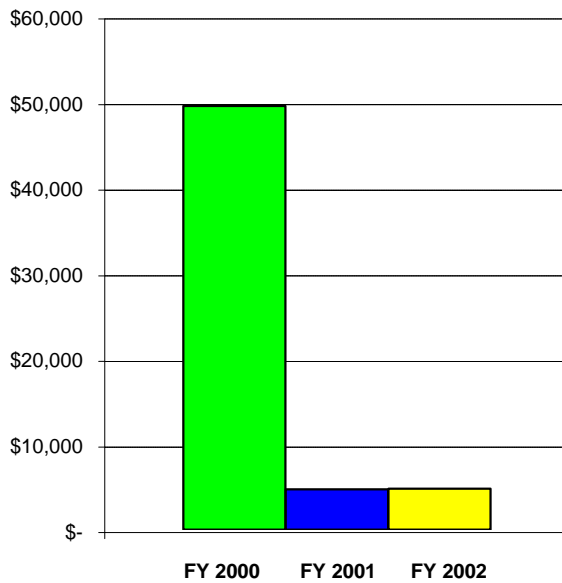


Chart 8b - Annual Tax on Commercial Boats

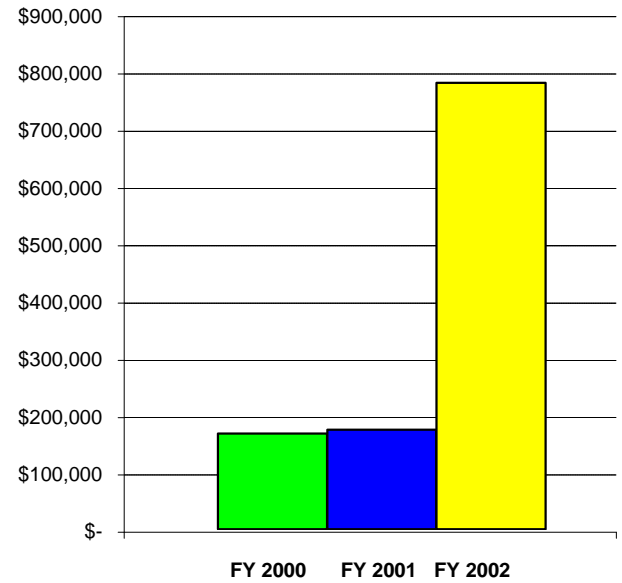


Table 8a - Annual Tax on Personal Boats

Personal Boats					
	FY 2000	FY 2001	FY 2002	Inc/ Dec	%Change
Units	5343	5503	5488	-15	0%
Assessed Value	\$ 38,553,058	\$ 45,130,036	\$ 47,887,410	\$2,757,374	6%
Annual Tax	\$ 49,489	\$ 4,713	\$ 4,793	\$80	2%

Table 8b - Annual Tax on Commercial Boats

Commercial Boats					
	FY 2000	FY 2001	FY 2002*	Inc/ Dec	%Change
Units	223	255	326	71	28%
Assessed Value	\$ 11,435,732	\$ 11,690,441	\$ 51,748,899	\$40,058,458	343%
Annual Tax	\$ 166,896	\$ 174,007	\$ 776,339	\$602,332	346%

\*The increase over 2001, is due to the addition of new vessels in this class of property for 2002.

# Mobile Homes & Aircraft

Chart 9a - Annual Tax on Mobile Homes



Chart 9b - Annual tax on aircraft

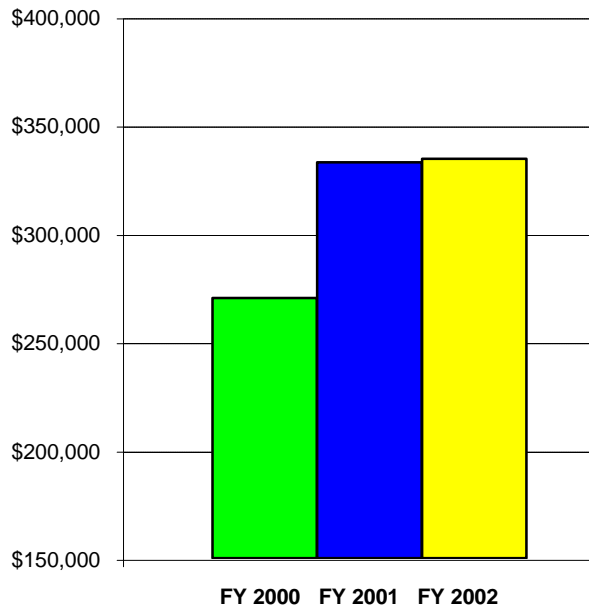


Table 9a - Annual Tax on Mobile Homes

Mobile Homes					
	FY 2000	FY 2001	FY 2002	Inc/ Dec	%Change
Units	599	608	554	-54	-9%
Assessed Value	\$ 1,881,454	\$ 1,802,470	\$ 1,575,846	-\$226,624	-13%
Annual Tax	\$ 26,268	\$ 25,240	\$ 22,066	-\$3,174	-13%

Table 9b - Annual Tax on Aircraft

Aircraft					
	FY 2000	FY 2001	FY 2002	Inc/ Dec	%Change
Units	61	99	73	-26	-26%
Assessed Value	\$ 10,832,140	\$ 14,062,169	\$ 13,931,713	-\$130,456	-1%
Annual Tax	\$ 270,062	\$ 332,782	\$ 334,362	\$1,580	0.5%

## Tax on Daily Rental Passenger Cars

Chart 10 - Rental tax on daily rental passenger cars

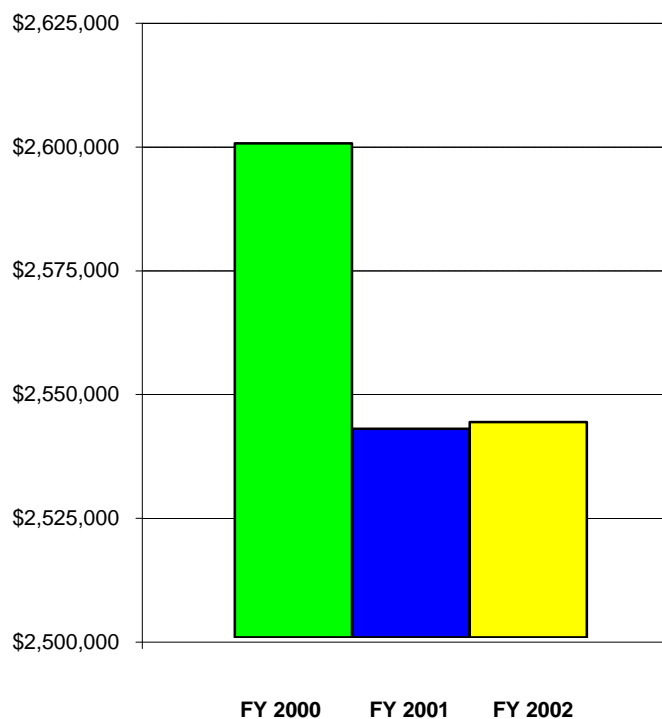


Table 10 - Revenue from 2 1/2% rental tax on daily rental of passenger cars

Period	FY 2000	FY 2001	FY 2002	Inc/ Dec	%Change
Jul - Sep	\$ 753,664	\$ 681,226	\$ 459,830	(\$221,396)	-32%
Oct - Dec	587,716	769,459	977,601	208,142	27%
Jan - Mar	755,842	594,985	552,320	(42,665)	-7%
Apr - Jun	502,600	496,501	553,746	57,245	12%
<b>Totals</b>	<b>\$ 2,599,822</b>	<b>\$ 2,542,171</b>	<b>\$ 2,543,497</b>	<b>\$ 1,326</b>	<b>0.1%</b>

# Residential Parking Permit Sales

Chart 11 - Percentage of Residential Parking Permit sales by zone

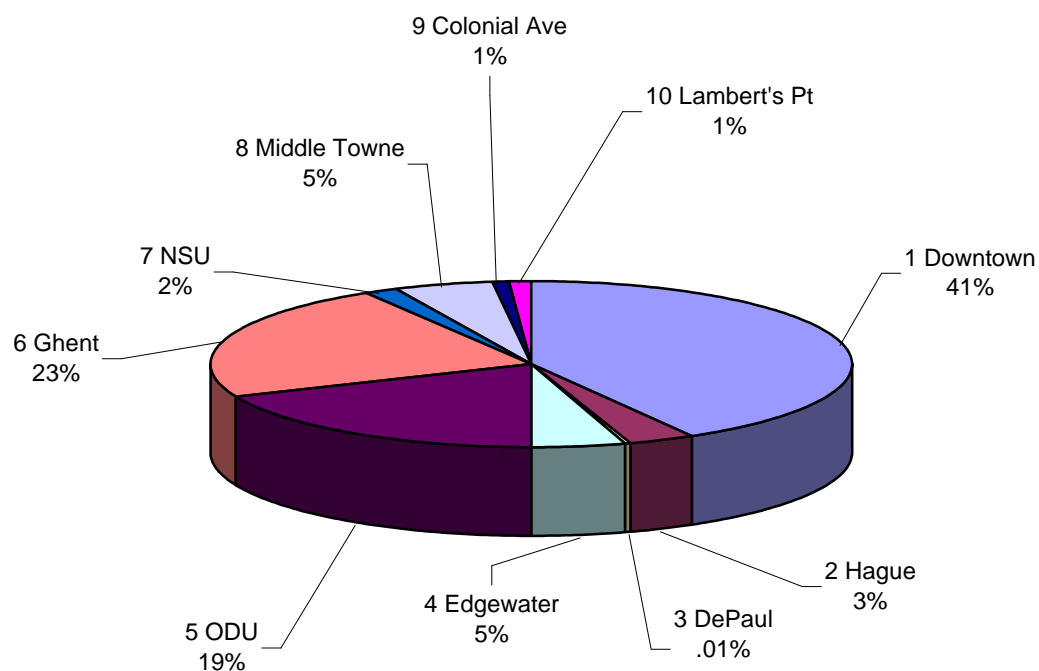


Table 11 - Residential Parking Permits Sold

Zone	FY 2000		FY 2001		FY 2002		Amount Inc/ Dec	Amount %Change
	Number	Amount	Number	Amount	Number	Amount		
1 Downtown	740	\$ 6,843	730	\$ 6,740	961	\$ 8,378	\$ 1,638	24%
2 Hague	68	624	83	726	76	681	(45)	-6%
3 DePaul	5	20	2	5	1	10	5	100%
4 Edgewater	121	1,036	100	931	104	948	17	2%
5 ODU	383	3,446	423	3,885	403	3,739	(146)	-4%
6 Ghent	533	4,547	525	4,522	519	4,571	49	1%
7 NSU	31	256	30	232	43	364	132	57%
8 Middle Towne	43	408	41	401	118	976	575	143%
9 Colonial Ave	32	261	21	158	27	219	61	39%
10 Lambert's Pt	7	70	17	138	24	197	59	43%
<b>Totals</b>	<b>1963</b>	<b>\$ 17,511</b>	<b>1972</b>	<b>\$ 17,738</b>	<b>2276</b>	<b>\$ 20,083</b>	<b>\$ 2,345</b>	<b>13%</b>



## Boat Decal Sales

Chart 12 - Boat Decal Sales

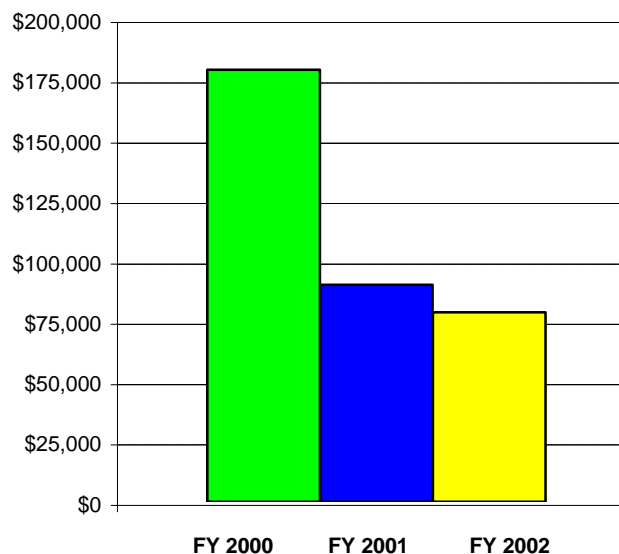


Table 12 - Boat Decal Sales\*

Category	FY 2000		FY 2001		FY 2002		Amount	Amount
	Decals Sold	\$Amount	Decals Sold	\$Amount	Decals Sold	\$Amount	Inc/ Dec	%Change
Boats Under 16'	1175	\$ 11,750	1224	\$ 12,240	1226	\$ 12,260	\$ 20	0.2%
Boats 16' to Under 28'	1757	87,850	2093	56,275	2084	52,100	\$ (4,175)	-7%
Boats 28' to Under 40'	402	60,300	470	18,250	505	12,625	\$ (5,625)	-31%
Boats 40' and Over	76	19,000	83	2,975	107	2,675	\$ (300)	-10%
Military Decals	227	0	235	0	197	0	\$0	
Tax Exempt	2	0	4	0	4	0	\$0	
Decal Replacement	11	22	20	55	5	10	(12)	-82%
<b>Total</b>	<b>3650</b>	<b>\$ 178,922</b>	<b>4,129</b>	<b>\$ 89,795</b>	<b>4,128</b>	<b>\$ 79,670</b>	<b>\$ (10,125)</b>	<b>-11%</b>

\* Beginning January 1, 2001 Boat Decal fees were adjusted as follows:

Boats Under 16' - \$10.00 decal fee

Boats 16' and Over - \$25.00 decal fee

## Yard/ Garage Sale Permits

Chart 13 - Yard/ Garage Sale Permits total revenue

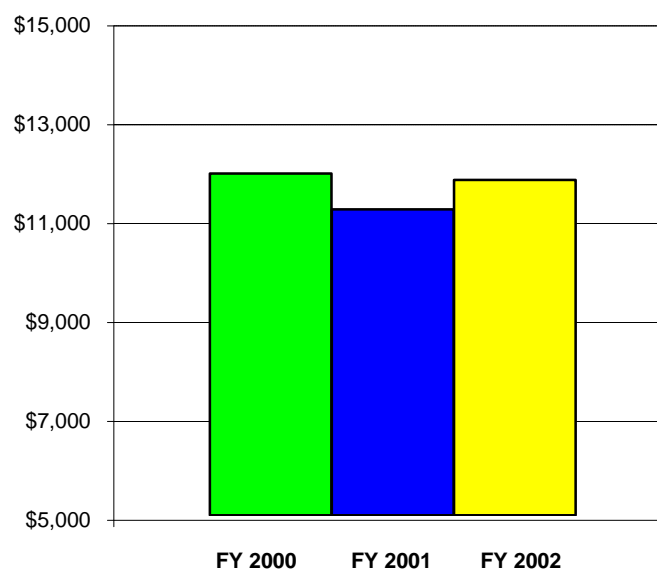


Table 13 - Yard/Garage Sale Permits issued and fees collected

	FY 2000	FY 2001	FY 2002	INC/DEC	%CHANGE
Permits Issued	2,436	2,238	2,357	119	5%
Fees Collected	\$ 11,914	\$ 11,190	\$ 11,785	\$ 595	5%

## Omitted Assessments - Vehicles

Table 14 - Tax due from Omitted Assessments\*

Month	FY 2000		FY 2001		FY 2002		Tax Inc/Dec	Tax %Change
	Assessment	Tax Due	Assessment	Tax Due	Assessment	Tax Due		
JUL	\$ 114,404	\$ 3,113	\$ 563,734	\$ 14,288	\$ 193,977	\$ 3,877	\$ (10,411)	-73%
AUG	211,543	5,786	227,236	5,553	132,540	4,821	(732)	-13%
SEP	87,310	3,062	112,421	3,490	27,298	988	(2,502)	-72%
OCT	26,995	1,003	25,535	817	83,194	2,490	1,673	205%
NOV	82,693	1,754	246,613	6,775	60,254	1,096	(5,679)	-84%
DEC	40,603	804	16,000	311	30,025	738	427	137%
JAN**	13,197,305	112,825	15,493,305	131,082	17,739,052	136,548	5,466	4%
FEB	11,664,252	193,225	10,458,349	163,623	12,742,403	168,638	5,015	3%
MAR	3,345,711	55,882	2,750,764	53,378	3,090,794	50,211	(3,167)	-6%
APR	551,865	12,848	714,867	17,826	3,975,970	62,829	45,003	252%
MAY	827,982	13,748	5,845,414	139,427	570,659	12,350	(127,077)	-91%
JUN	427,348	12,858	223,108	6,447	350,608	8,045	1,598	25%
<b>Total</b>	<b>\$ 30,578,011</b>	<b>\$ 416,908</b>	<b>\$ 36,677,346</b>	<b>\$ 543,017</b>	<b>\$ 38,996,774</b>	<b>\$ 452,631</b>	<b>\$ (90,386)</b>	<b>-17%</b>

\*Assessment for prior fiscal year

\*\* The figures for Jan '00 & Jan '01 were restated due to a change in the way the numbers are reported.

## Business Tax

William E. Parker, Team Leader

Phone: 441-2270 email: [bill.parker@norfolk.gov](mailto:bill.parker@norfolk.gov)

### Business Tax Team Duties

- ◆ **Business Personal Property** - Includes all business furniture, fixtures, equipment, machinery and tools located in the City of Norfolk on January 1st. Assessed at 40% of original new cost times a rate of \$4.00 per \$100. Machinery and Tools for manufacturers are assessed at 40% of original new cost times a rate of \$4 per \$100. This tax is remitted to the city annually on or before June 5th.
- ◆ **City Business License** - All businesses must purchase a business license before commencing operation. The cost is based on annual gross receipts and varies depending on industry classification. A minimum license, for all types of businesses, is \$50.00 if annual gross receipts are \$100,000 or less. In some instances, businesses may be exempted from obtaining a business license. Exemptions are granted by the Norfolk City Council, and the Virginia General Assembly. Determination of exemption qualification is made by the Commissioner of the Revenue. Licenses expire December 31st and must be renewed by March 1st of the following year.
- ◆ **Food and Beverage Tax\*** - 5 1/2% of the meal, including alcoholic beverages. This tax is remitted monthly by the 20th of each month.
- ◆ **Lodging Tax\*\*** - 7% of the hotel/motel bill is remitted monthly by the 20th of each month.
- ◆ **Admissions Tax** - 10% on all events held within the city that charge admission. This tax is remitted monthly by the 30th of each month.
- ◆ **Cigarette Tax** - 30 cents per 20 count package; 37.5 cents per 25 count package. This tax is payable upon the purchase of cigarette stamps which are sold by the Commissioner of Revenue and must be affixed to each package.
- ◆ **Short Term Rental Tax Personal Property** - 1% levy on rental items by the consumer that are "short term" in nature (92 days or less). These items include, but are not limited to, video tapes, tuxedos, and lawn equipment. The retailer remits this tax to the city on a quarterly basis.

\*Note - This tax increased to 6 1/2% on July 1st, 2002. This adjustment will be reflected in the FY 03 Annual Report.

\*\*Note - This tax increased to 8% on July 1st, 2002. This adjustment will be reflected in the FY 03 Annual Report.

## Business Personal Property

Chart 16a - Business Personal Property - Furniture, Fixtures & Equipment

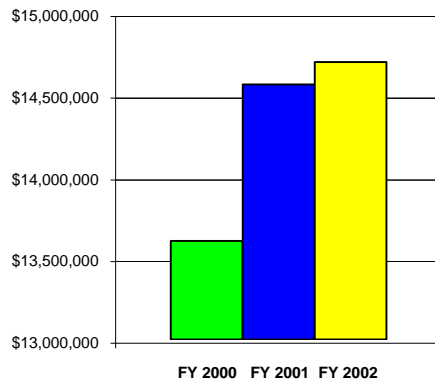


Chart 16b - Business Personal Property - Machinery and Tools

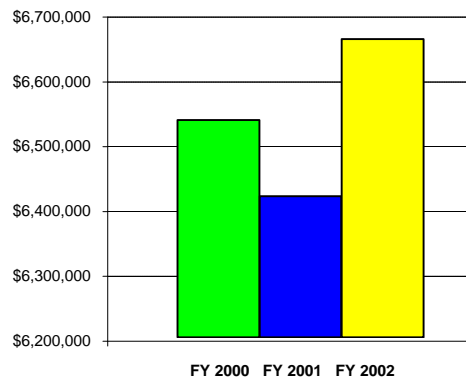


Table 16 - Annual Business Personal Property Tax

Classification	Fiscal Year	Accounts	Assessed Value	Annual Tax	Annual Tax Inc/ Dec	Annual Tax % Change
Furniture, Fixtures & Equipment	FY 2000	8240	\$ 334,522,795	\$ 13,602,444	\$ 312,086	3%
	FY 2001	8938	\$ 357,687,865	\$ 14,561,361	\$ 958,917	7%
	FY 2002	8989	\$ 361,324,839	\$ 14,697,866	\$ 136,505	1%
Machinery & Tools	FY 2000	165	\$ 162,147,461	\$ 6,534,994	\$ 223,453	3%
	FY 2001	155	\$ 159,693,126	\$ 6,417,569	\$ (117,425)	-2%
	FY 2002	151	\$ 166,041,173	\$ 6,659,816	\$ 242,247	4%
Combined Total	FY 2000	8405	\$ 496,670,256	\$ 20,137,438	\$ 1,203,859	7%
	FY 2001	9093	\$ 517,380,991	\$ 20,978,930	\$ 841,492	4%
	FY 2002	9140	\$ 527,366,012	\$ 21,357,682	\$ 378,752	2%

## Business License - Activity by Classification

Table 17a - Business License Summary

Summary of Business License Development	FY 2000	FY 2001	FY 2002
New Businesses Opened	1919	2454	2174
Total Businesses Closed	1911	1818	1679
Net Increase/Decrease	8	636	495

Chart 17 - Business License Terminations

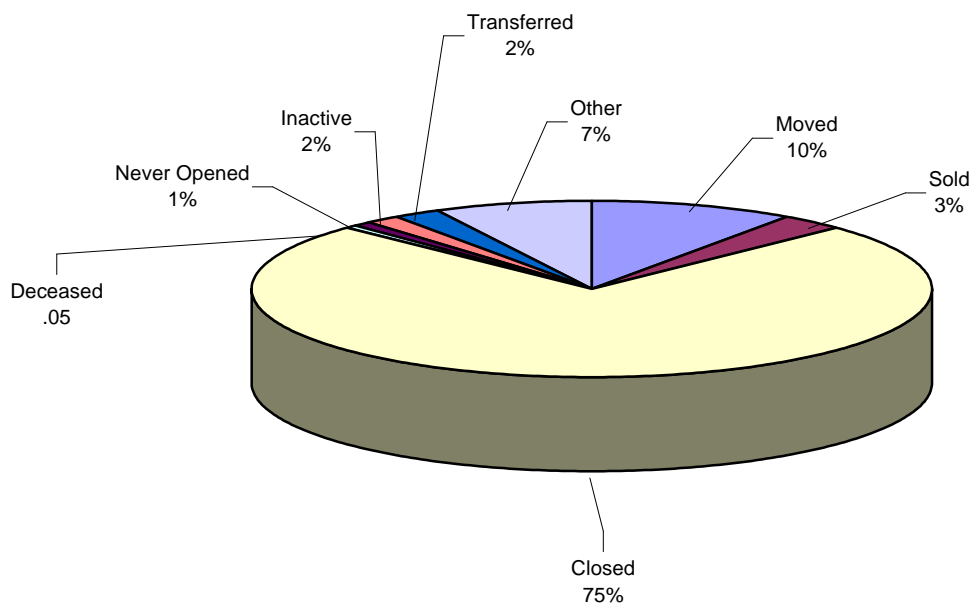


Table 17b - Business License Terminations

Business License Termination Criteria	FY 2000	FY 2001	FY 2002	Inc/ Dec	% Change
Moved (businesses that have left the city)	108	135	163	28	21%
Sold (businesses that changed ownership monetarily)	64	45	50	5	11%
Closed (letter received from customer stating business closed)	1556	1497	1253	(244)	-16%
Deceased (owner of business has died)	6	14	7	(7)	-50%
Never Opened (license obtained, but business never started)	7	8	13	5	63%
Inactive (e.g. out-of-town contractors, special events vendors)	103	30	32	2	7%
Transferred (ownership changed within businesses)	12	47	37	(10)	-21%
Other	55	42	124	82	195%
<b>Total</b>	<b>1911</b>	<b>1818</b>	<b>1679</b>	<b>(139)</b>	<b>-8%</b>

# Business License - Revenue

Chart 18 - Business License Revenue by classification

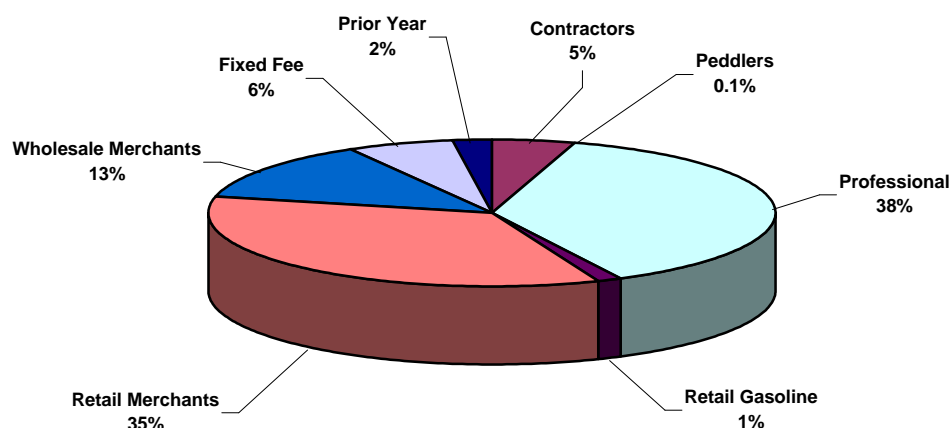


Table 18 - Business License by classification

Classification	FY 2000		FY 2001		FY 2002		Amount Inc/ Dec	Amount %Change
	Number	\$Amount	Number	\$Amount	Number	\$Amount		
Contractors	1,807	1,400,487	1,759	1,464,276	1,093	617,216	(847,060)	-58%
Peddlers	68	7,212	81	7,504	211	10,339	2,835	38%
Professional	1,255	4,287,140	1,398	4,610,878	1,328	4,912,840	301,962	7%
Retail Gasoline	109	134,316	113	196,778	100	179,278	(17,500)	-9%
Retail Merchants	3,488	4,224,399	3,648	4,309,141	3,515	4,527,713	218,572	5%
Wholesale Merchants	577	1,639,255	597	1,805,162	580	1,678,950	(126,212)	-7%
Fixed Fee	325	1,886,256	312	1,489,426	377	810,533	(678,893)	-46%
Prior Year	418	556,292	321	392,644	332	275,714	(116,930)	-30%
All Others	4,238	4,615,663	5,076	4,595,171	5,662	5,984,077	1,388,906	30%
Total Revenue	12,285	\$ 18,751,020	13,305	\$ 18,870,980	13,198	18,996,660	\$ 125,680	1%
Less Refunds	153	90,518	189	170,967	142	182,108	11,141	7%
Net Revenue	12,132	\$ 18,660,502	13,116	\$ 18,700,013	13,056	18,814,552	\$ 114,539	1%

## Brief Description of Classifications

## Annual Tax Rate

Contractors - Businesses who bid on jobs and perform work based on their bids (Building Trades)	\$ .16 per 100
Peddlers - Merchants who travel from place to place with no specific location for offering their goods and services	\$500
Professionals - Licensed individuals (Attorneys, Physicians, CPA's, etc.)	\$ .58 per 100
Retail Gasoline - Service Stations	\$ .20 per 100
Retail Merchants - Those who sell goods to the public (retail stores & restaurants)	\$ .20 per 100
Wholesale Merchants - Distributors who sell to retailers	\$ .15 per 100 plus \$50
Fixed Fee - License Fee for a one time event such as, carnivals, circuses and festivals	Varies
Prior Year - Tax collected for previous license years	Varies
Refunds - Issued for businesses: moving from Norfolk, resulting from an audit, reconciliation of taxpayer and/or Commissioner of Revenue errors.	Varies
All Others - Business Services	Varies



# Food and Beverage Tax & Lodging Tax

Chart 19a - Food and Beverage Tax

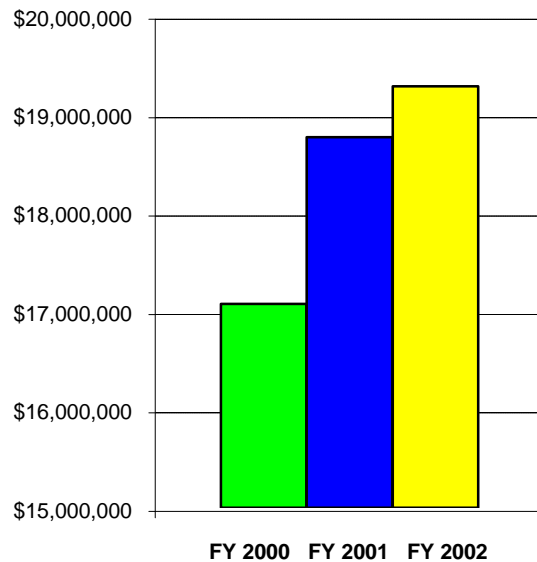


Chart 19b - Lodging Tax

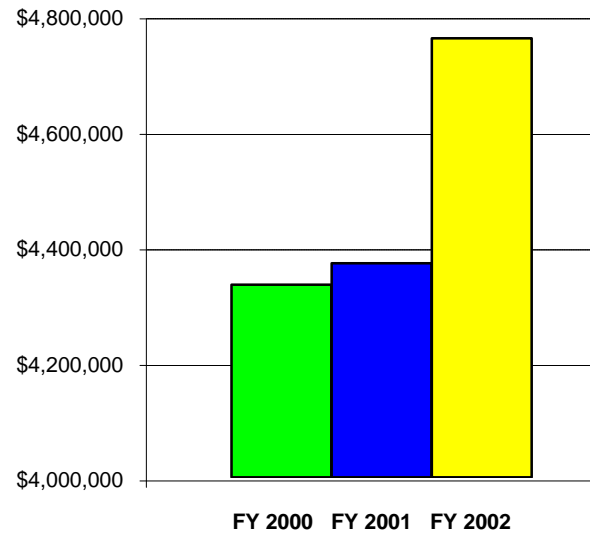


Table 19a - Revenue from Food and Beverage Tax

	FY 2000	FY 2001	FY 2002	Dollars Inc/ Dec	% Change
Businesses Reporting	832	824	833	9	1%
Tax Remitted	\$ 17,070,613	\$ 18,763,326	\$ 19,282,010	\$ 518,684	3%

Table 19b - Revenue from Lodging Tax

	FY 2000	FY 2001	FY 2002	Dollars Inc/ Dec	% Change
Businesses Reporting	56	55	52	(3)	-5%
Tax Remitted	\$ 4,333,640	\$ 4,370,901	\$ 4,760,373	\$ 389,472	9%

## Admissions Tax

Chart - 20 Admissions Tax from Scope, Nauticus, Harbor Park, and all other sources

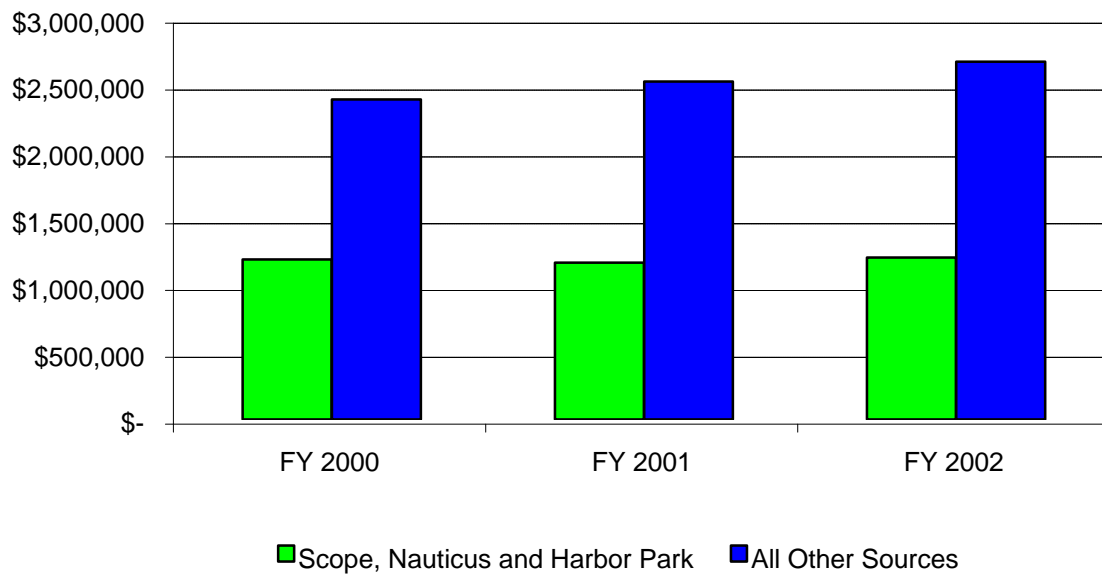


Table 20 - Admissions tax from Scope, Nauticus, Harbor Park, and all other sources

	FY 2000	FY 2001	FY 2002	Dollars Inc/ Dec	% Change
Scope, Nauticus and Harbor Park	\$ 1,196,329	\$ 1,172,080	\$ 1,211,338	\$ 39,258	3%
All Other Sources	2,393,966	2,529,392	2,676,893	\$ 147,501	6%
Total	\$ 3,590,295	\$ 3,701,472	\$ 3,888,231	\$ 186,759	5%

# Cigarette Tax

Chart 21 - Cigarette Tax Revenue

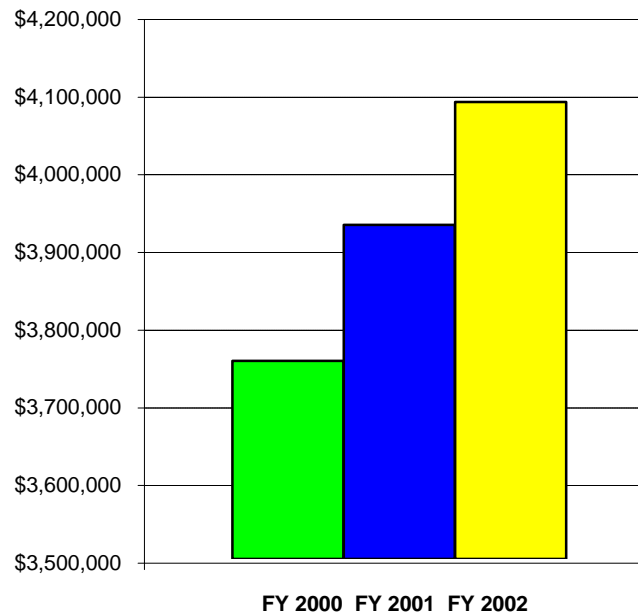


Table 21 - Revenue from Cigarette Tax

	FY 2000	FY 2001	FY 2002	Dollars Inc/ Dec	% Change
TOTAL	\$ 3,754,892	\$ 3,930,323	\$ 4,088,387	\$ 158,064	4%

## Short Term Rental Tax

Chart 22 - Short Term Rental Tax

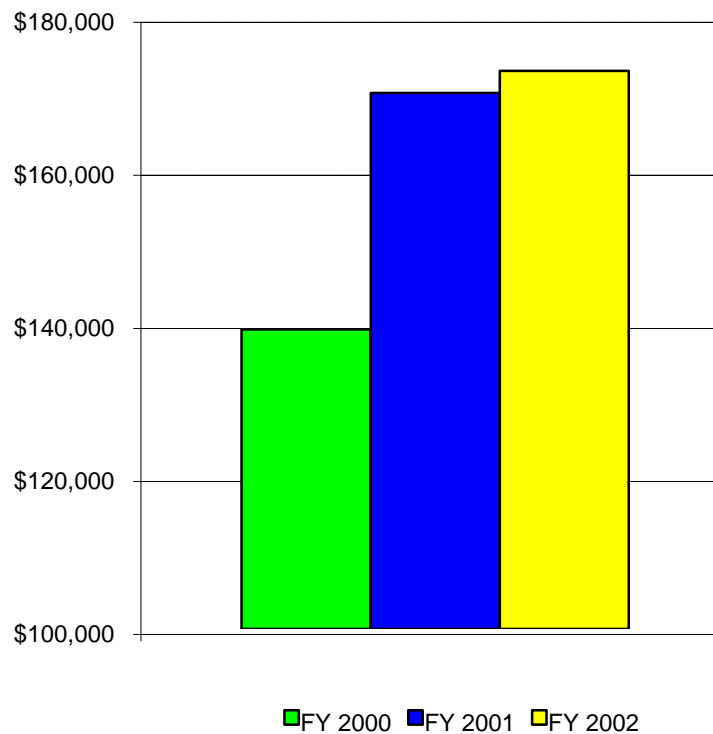


Table 22 - Short Term Rental Tax

Quarter	FY 2000	FY 2001	FY 2002	Dollars Inc/ Dec	% Change
TOTAL	\$ 139,145	\$ 170,056	\$ 172,928	\$ 2,872	2%

## Special Taxes - State & City

Joe Van Landingham, Business Manager & Special Tax Coordinator

Phone: 441-2271 email: [joe.vanlandingham@norfolk.gov](mailto:joe.vanlandingham@norfolk.gov)

### Special Taxes - State & City Duties

- ◆ **Bank Franchise Tax** - Imposed on banks with principle offices in Norfolk. Tax is based on the percentage of deposits through the principle office and/ or branches located in Norfolk as of January 1. Maximum tax not to exceed 80% of the state bank franchise rate, which is \$1.00 per each \$100 of net capital imposed. Prorated state tax rates are provided for new banks that have not been in business for a full year.
- ◆ **Franchise Tax**
  - Bell Atlantic - 3% of gross revenue
  - Cox Cable - 5% of gross revenue
- ◆ **Public Service Corporation** - Taxes imposed on public service corporations such as utility and railroad companies. These rates are set by the Virginia General Assembly and monitored by the State Corporation Commission. The real property rate is \$1.40 per \$100 and the personal property rate is \$4.00 per \$100.
- ◆ **Utilities - Residential**
  - \*Electric - \$1.75 + .016891 per kWh not to exceed \$3.75 per month
  - \*Natural Gas - \$1.50 per month
  - Telephone - 25% of the total bill, excluding long distance calls
  - Emergency 911 - \$2.20 per line
  - Water - 25% of the first \$22.50
  - Cox Cable - 7% of entire bill, excluding charge for remote control
- ◆ **Utilities - Business**
  - Electric - \$1.75 + .017933 on first 537 kWhs monthly + .006330 on remaining kWhs
  - Natural Gas - \$3.225 + .167933 on first 70 CCF + .161552 on CCF in excess of 70 CCF and up to 430 CCF + .15363 on all remaining CCF not to exceed \$500
  - Telephone - 25% of service to building excluding instrument and switchboard
  - Water - 25% of the first \$75 plus 15% of bill in excess of \$75

## Special Taxes - State & City Duties



### Utilities - Manufacturer

\*Electric - \$1.38 + .004965 on first 3,625,100 kWhs + .004014 on all remaining kWhs not to exceed \$53,000 per month. Manufacturers located in an Urban Enterprise Zone shall be taxed at the rate of \$1.38 + .006192 on kWhs delivered monthly, not to exceed \$10,440 per month.

\*Natural Gas - \$3.225 + .167821 on first 70 CCF + .161552 on CCF in excess of 70 CCF and up to 430 CCF delivered monthly not to exceed \$500

Telephone - 25% of service to building excluding instrument and switchboard

Water - 25% of the first \$75 plus 15% of bill in excess of \$75



### Utilities - Consumer Tax

Local mobile telecommunication - 10% of first \$30 of monthly gross charge

\*Utility tax rates changed as the result of the deregulation of the electric and natural gas utility industries as provided by the Virginia Deregulation Act(s) of 1999 and 2000. Effective January 1, 2001, utility companies base the amount of the utility tax on kilowatts per hour of electricity (kWh) and cubic feet of natural gas (CCF) consumed, as applicable.

## Franchise Tax and Public Service Corporation Taxes

Table 25a - Franchise Tax

Franchisee	FY 2000	FY 2001	FY 2002	REVENUE INC/DEC	% CHANGE
Bank Franchise 80%	\$ 1,053,372	\$ 1,070,262	\$ 1,297,599	\$ 227,337	21%
Verizon and Cox Cable*	4,956,413	3,242,327	3,399,944	157,617	5%
Telecommunications	13,025	13,558	53,816	40,258	297%
<b>TOTAL</b>	<b>\$ 6,022,810</b>	<b>\$ 4,326,147</b>	<b>\$ 4,751,359</b>	<b>\$ 425,212</b>	<b>10%</b>

\* FY 2000 figure includes additional amount due to audit. Exclusive of audit revenue the change between FY 00 and FY 01 was -10% (\$352,158.00).

Chart 25 - Public Service Corporation Taxes

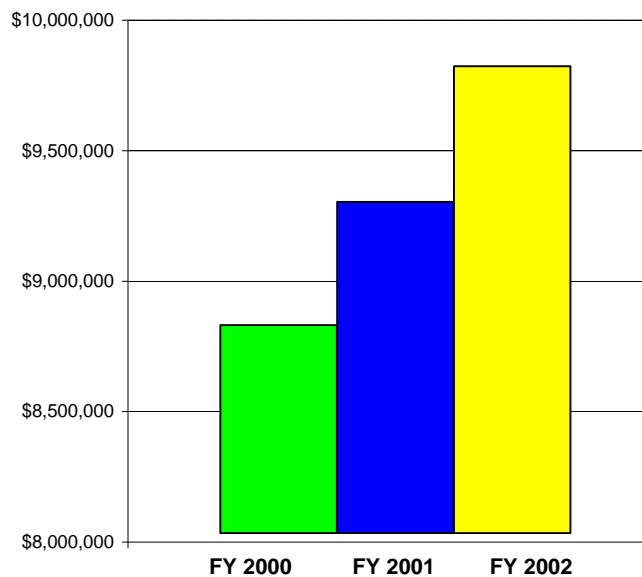


Table 25b - Public Service Corporation Real Property and Personal Property Taxes

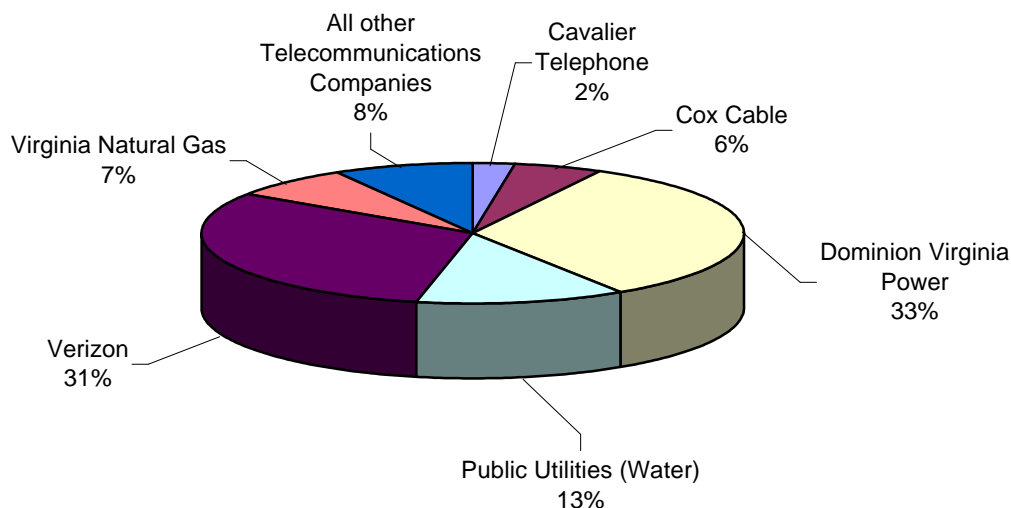
	2000		2001		2002		TAX INC/DEC	% CHANGE
	ASSESSMENTS	TAX	ASSESSMENTS	TAX	ASSESSMENTS	TAX		
Real Property*	\$ 621,755,963	\$ 8,704,584	\$ 655,599,938	\$ 9,178,399	\$ 692,706,068	\$ 9,697,885	\$ 519,486	6%
Personal Property*	2,317,954	92,718	2,256,966	90,279	2,279,960	91,198	919	1%
<b>Total</b>	<b>\$ 624,073,917</b>	<b>\$ 8,797,302</b>	<b>\$ 657,856,904</b>	<b>\$ 9,268,678</b>	<b>\$ 694,986,028</b>	<b>\$ 9,789,083</b>	<b>\$ 520,405</b>	<b>6%</b>

\*All property of Public Service Corporations is taxed at a rate of \$1.40 per hundred for real property and \$4.00 per hundred for personal property as applicable (automobiles and trucks).



# Utility Tax

**Chart 26 - Utility Tax by percentage of total revenue**



**Table 26a - Utility Tax Revenue**

Utility	FY 2000	FY 2001*	FY 2002	Inc/ Dec	% Change
Cavalier Telephone	\$ 5,334	\$ 375,114	\$ 874,875	\$ 499,761	133%
Cox Cable	1,818,601	1,821,296	2,030,525	209,229	11%
Dominion Virginia Power	12,101,302	13,540,262	12,136,064	(1,404,198)	-10%
Public Utilities (Water)	4,117,155	4,546,821	4,648,907	102,086	2%
Verizon	15,123,846	12,100,008	11,439,344	(660,664)	-5%
Virginia Natural Gas	2,813,931	3,475,135	2,731,313	(743,822)	-21%
All other Telecommunications Companies	2,015,550	2,697,508	3,047,588	350,080	13%
<b>Total</b>	<b>\$ 37,995,719</b>	<b>\$ 38,556,144</b>	<b>\$ 36,908,616</b>	<b>\$ (1,647,528)</b>	<b>-4%</b>

\* FY 2001 is the first year the 911 fee is a separate category, in FY 2000 it was included in Utility Tax.

**Table 26b - 911 Tax\***

Utility	FY 2001	FY 2002	Inc/ Dec	% Change
Verizon	\$2,922,563	2,337,315	\$ (585,248)	-20%
Telecommunications Companies	\$298,326	648,063	349,737	117%
<b>Total</b>	<b>\$ 3,220,889</b>	<b>\$ 2,985,378</b>	<b>\$ (235,511)</b>	<b>-7%</b>

\* FY 2001 is the first year the 911 tax was reported separately.

**Table 26c - Consumption Tax\***

Utility	FY 2001	FY 2002	Inc/ Dec	% Change
Virginia Power	\$ 216,296	\$ 589,370	\$ 373,074	172%
Virginia Natural Gas	83,054	116,133	33,079	40%
<b>Total</b>	<b>\$ 299,350</b>	<b>\$ 705,503</b>	<b>\$ 406,153</b>	<b>136%</b>

\* Consumption Tax began midway through FY 2001.

## Audit Team

Paul Crepeau, Team Leader

Phone: 441-2784 email: [paul.crepeau@norfolk.gov](mailto:paul.crepeau@norfolk.gov)

### Audit Team Duties

- ◆ Ensure compliance with state and city taxes, laws, ordinances and fees
- ◆ Re-evaluate, appraise, and compare all businesses' licenses and their level of compliance regularly
- ◆ Conduct manufacturing determination visits

## In - Depth Assessments

Chart 28 - Comparison of In-Depth Assessments and Amount Collected by year

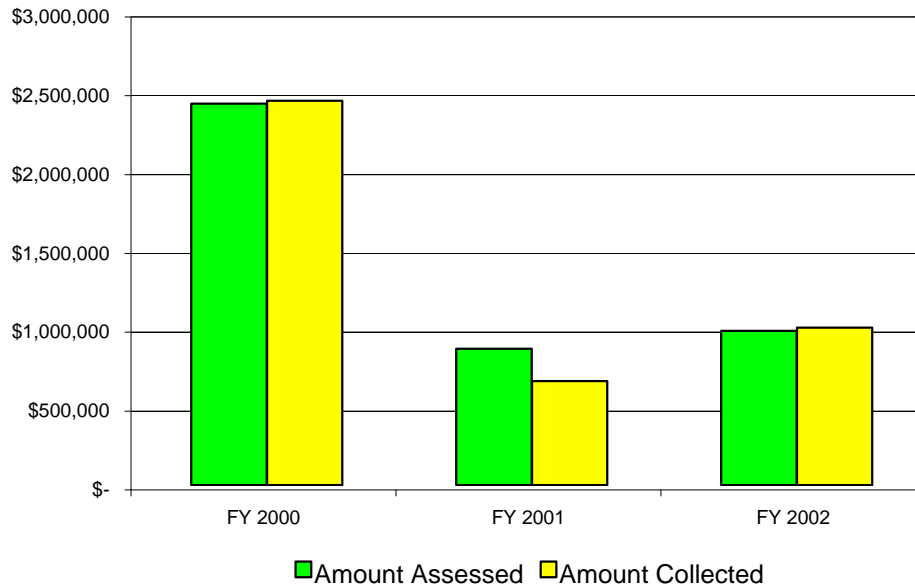


Table 28 - Revenue collected from in-depth assessments by quarter

Quarter	Amount Assessed			Amount Collected	
	FY 2000	FY 2001	FY 2002	FY 2000	FY 2001
1ST (Ended 9/30)	\$ 122,529	\$ 211,899	\$ 38,138	\$ 69,707	\$ 116,667
2ND (Ended 12/31)	1,810,463	220,208	389,958	83,035	90,229
3RD (Ended 3/31)	447,919	227,163	188,530	2,235,610	191,590
4TH (Ended 6/30)	37,922	206,381	361,094	48,492	261,079
<b>Total</b>	<b>\$ 2,418,833</b>	<b>\$ 865,651</b>	<b>\$ 977,720</b>	<b>\$ 2,436,844</b>	<b>\$ 659,565</b>



<b>FY 2002</b>
\$ 85,504
376,466
184,006
352,091
<b>\$ 998,067</b>

## State Income Tax Team

Robert K. Mislán, Team Leader

Phone: 441-2277 email: [robert.mislán@norfolk.gov](mailto:robert.mislán@norfolk.gov)

### State Income Tax Team Duties

◆ Process Individual Income Tax Returns including

Accelerated Refund Returns

Refund, Tax Due, and Fiduciary Returns

Estimated Tax Declarations and Payments

Prior Year and Amended Tax Returns

◆ Provide State Tax Return Filing Assistance including

Return Preparation and Filing Assistance

Furnishing Instructional Speakers for Tax Seminars and Meetings

Resolution of Taxpayer Conflicts with the Department of Taxation

◆ State income taxes must be filed with the local Commissioner of the Revenue on or before May 1st of each year

# State Income Tax

Table 30a - State Income Tax Processing by Category

	FY 2000	FY 2001	FY 2002	Number Inc/ Dec	% Change
Accelerated Refunds	13,562	13,297	15,575	2,278	17%
Star Refunds*	2,463	2,767	12	(2,755)	-100%
Regular Refunds	21,910	22,605	19,044	(3,561)	-16%
Tax Due	11,138	10,323	8,626	(1,697)	-16%
Estimated Taxes	4,048	3,931	3,196	(735)	-19%
Amended & Prior Year Returns	3,176	3,171	3,350	179	6%
<b>Totals</b>	<b>56,297</b>	<b>56,094</b>	<b>49,803</b>	<b>(6,291)</b>	<b>-11%</b>

\*The Department of Taxation has eliminated the Star Refund

Table 30b - Taxpayer assistance statistics

	FY 2000	FY2001	FY2002	Number Inc/ Dec	% Change
Customer Visits for Filing Assistance	6,074	6,742	6,679	(63)	-1%
Letters Written to Obtain Missing Information*	3,902	2,399	1,317	(1,082)	-45%
Telephone Calls Seeking Assistance	14,303	19,118	15,617	(3,501)	-18%
Total Taxpayer Assistance	24,279	28,259	23,613	(4,646)	-16%

\* In FY 2002 the Department of Taxation adopted a new policy that reduced this category.

Table 30c - Taxpayer dollar amounts processed

	FY 2000	FY2001	FY2002	Number Inc/ Dec	% Change
Individual Income Tax Due Assessed	\$ 6,094,088	\$ 6,260,525	\$ 4,094,434	\$ (2,166,091)	-35%
Estimated Income Tax Assessed	\$ 3,282,599	\$ 3,347,919	\$ 2,523,458	\$ (824,461)	-25%
Individual Income Tax Refunds Processed	\$ 7,978,706	\$ 9,461,538	\$ 9,219,912	\$ (241,626)	-3%

## Investigation Team

Sandra Pitchford, Team Leader

Phone: 441-2208 email: [sandra.pitchford@norfolk.gov](mailto:sandra.pitchford@norfolk.gov)

### Investigation Team Duties

- ◆ Enforce compliance for business license and business personal property taxes, food and beverage tax, lodging tax, and admissions tax.
- ◆ Enforce business tangible property filing for taxation.
- ◆ Ensure proper taxation on personal property including vehicles, boats, mobile homes and aircraft.
- ◆ Serve as ambassadors for Commissioner McDonald at various business locations throughout the city.
- ◆ Conduct taxpayer inquiry investigations.



## Investigation Division Summary

Table 32a - Investigation Activities by category

Activities	FY 2000	FY 2001	FY 2002	Inc/ Dec	% Change
Visits / Contacts (including Delinquent Business Licenses and new Business Discovery)	11,755	17,013	16,048	(965)	-6%
Decal Tickets Issued	521	978	247	(731)	-75%
Telephone Contacts	10,317	10,901	13,844	2,943	27%
Cases Completed**		1,010	434	(576)	-57%
New Cases Generated**		1,100	493	(607)	-55%
Paid Delinquent Business Licenses**		1,595	1,762	167	10%
Monthly Meal Tax Delinquents**		304	287	(17)	-6%
Meal Tax - 10 Day Notice**		215	262	47	22%
<b>Total Investigative Activities</b>	<b>22,593</b>	<b>33,116</b>	<b>33,377</b>	<b>261</b>	<b>1%</b>

\*\*New category in Fiscal Year 2001

Table 32b - Investigative activities by amount

Activities	FY 2000	FY 2001	FY 2002	Inc/ Dec	% Change
Delinquent Business Licenses - Paid	\$ 1,755,387	\$ 1,753,906	\$ 1,498,377	\$ (255,529)	-15%
Inquiry Visits	602,572	1,101,849	1,055,890	(45,959)	-4%
Decal Tickets	10,100	18,500	12,480	(6,020)	-33%
Monthly Meal Tax Delinquents - Paid**		323,825	287,578	(36,247)	-11%
Meal Tax - 10 Day Notice - Paid**		330,462	338,978	8,516	3%
<b>Total</b>	<b>\$ 2,368,059</b>	<b>\$ 3,528,542</b>	<b>\$ 3,193,303</b>	<b>\$ (335,239)</b>	<b>-10%</b>

\*\* New category in Fiscal Year 2001

### **Brief Description of Activities**

**Visits/Contacts** - contact made by us to taxpayers either in person or by telephone

**Inquiries** -includes input from taxpayers, other agencies, and in - house discovery, which could result in establishing new business license accounts

**Telephone Contacts** - incoming and outgoing calls to taxpayers

**Decal Tickets Issued** - includes tickets issued for violations of vehicle and boat decals

**Case Completed** - all cases finalized, including cases where investigations have been completed and proper business license accounts have been established if required

**New Cases** - includes new cases generated for that period from citizen calls, in-house inquiries or other means resulting in an investigator initiating a call or visit

**Monthly Meal Tax Delinquents** - notice given to businesses that are less than 1 month late remitting Meal Tax

**Meal Tax - 10 day Notice** - letter sent to businesses by the Business Tax Team for Meal Tax that is more than 1 month late

**Inquiry Visits** - contact made in the field with taxpayers

The Investigation Team is on call after hours between 5:00 p.m. - 9:00 p.m. on weekdays and 8:00 a.m. - 9:00 p.m. on weekends. The hotline phone # is 640-3281.

## Senior Citizens Real Estate Tax Relief

Carolyn Lawrence, Team Leader

Phone: 441-1502 email: [carolyn.lawrence@norfolk.gov](mailto:carolyn.lawrence@norfolk.gov)

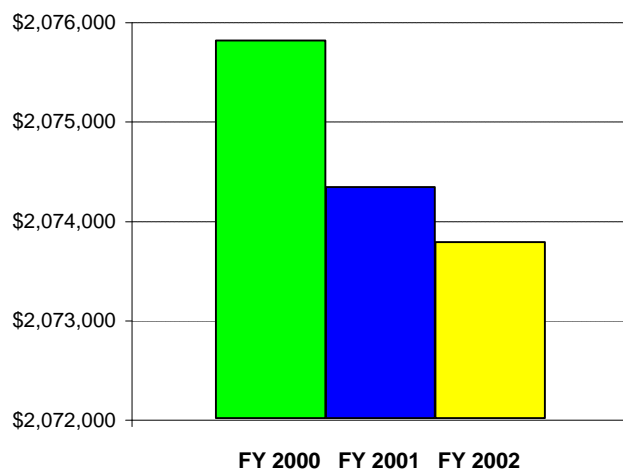
### Senior Citizens Real Estate Tax Relief Team Duties

- ◆ Determine eligibility for real estate tax relief based on the following basic requirements:
  - (1) Must be at least 65 years of age or totally and permanently disabled.
  - (2) Must live in the property to be exempted.
  - (3) Combined income of owners and all relatives living in home cannot exceed \$20,000 per year.
  - (4) Net worth, exclusive of the home, cannot exceed \$75,000.
- ◆ The exemption is granted on an annual basis and a new application must be filed by June 1 each year.

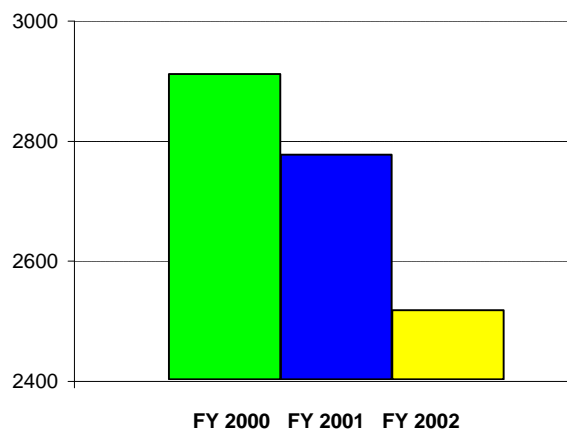
Note: Effective July 1, 2002 the Norfolk City Council adjusted the basic requirements for this program. The results of the new requirements will be reflected in the FY 03 Annual Report.

# Senior Citizens Real Estate Tax Relief

**Chart 34a - Dollar amount of Tax Relief**



**Chart 34b - Number of Homeowners Qualified for Relief by Year**



**Table 34a - Senior Citizens Real Estate Tax Relief**

FY 2000		FY 2001		FY 2002		Dollar Inc/ Dec	% Change
Accounts	Amount	Accounts	Amount	Accounts	Amount		
2,908	\$ 2,075,802	2,774	\$ 2,074,323	2,515	\$ 2,073,774	\$ (549)	-0.03%

**Table 34b - Real Estate Tax Relief by percentage of exemption**

Exemption	FY 2000	FY 2001	FY 2002
100%	1519	1469	1341
90%	403	383	318
80%	178	177	152
70%	153	146	146
60%	164	138	133
All other	491	461	425
Total	2908	2774	2515

**Table 34c - Statistical Information**

	FY 2000	FY 2001	FY 2002
Households on disability	1022	1024	200
Senior Citizen Households	1952	1750	2315
New households added	245	254	130
Households removed from program	393	323	256

**Table 34d - Households removed from program\***

Reasons	FY 2002
Sale of Property	26
Death	48
No Response	124
Other	5
Income Became Too High	53
Total	256

\* New table for FY 2002

# Section 10

## Revenue Recap by Classification

Table 35 - Recapitulation of revenue by classification (City Taxes Only)

CLASSIFICATION	FY 2000	FY 2001	FY 2002	INC/ DEC	% CHANGE
Admissions	\$ 3,590,295	\$ 3,701,472	\$ 3,888,231	\$ 186,759	5%
Aircraft	270,062	332,782	334,362	1,580	0.5%
Boats - Personal	49,489	4,713	4,793	80	2%
Boats - Commercial	166,896	174,007	776,339	602,332	346%
Boat Decal Sales	178,922	89,795	79,670	(10,125)	-11%
Business License	18,660,502	18,700,013	18,814,552	114,539	1%
Cigarette Taxes	3,754,892	3,930,323	4,088,387	158,064	4%
Consumption Tax*		299,350	705,504	406,154	136%
Food and Beverage	17,070,613	18,763,326	19,282,010	518,684	3%
Franchise Taxes	6,022,810	4,326,147	4,751,359	425,212	10%
Furniture & Fixtures	13,602,444	14,561,361	14,697,866	136,505	1%
In-Depth Assessments	2,436,844	659,565	998,067	338,502	51%
Lodging Taxes	4,333,640	4,370,901	4,760,373	389,472	9%
Machinery & Tools	6,534,994	6,417,569	6,659,816	242,247	4%
Mobile Homes	26,268	25,240	22,066	(3,174)	-13%
Omitted Assessments	416,908	543,017	452,631	(90,386)	-17%
Passenger Car Daily Rental	2,599,822	2,542,171	2,543,497	1,326	0.1%
Public Service Corporation	8,797,302	9,268,678	9,789,083	520,405	6%
Residential Parking Decals	17,511	17,738	20,083	2,345	13%
Short Term Rental	139,345	170,056	172,928	2,872	2%
Tangible Personal Property	27,169,912	28,568,184	28,921,505	353,321	1%
Utility Taxes	37,995,719	38,556,144	36,908,616	(1,647,528)	-4%
Yard/ Garage Sale Permits	11,914	11,190	11,785	595	5%
911 - Fee		3,220,889	2,985,378	(235,511)	-7%
<b>Total</b>	<b>\$ 153,847,104</b>	<b>\$ 159,254,631</b>	<b>\$ 161,668,901</b>	<b>\$ 2,414,270</b>	<b>2%</b>

\* Consumption Tax began midway through FY 2001

## Appendix A - Tables

<b><u>Name</u></b>	<b><u>Table Number</u></b>	<b><u>Page Number</u></b>
911 Tax	26b	26
Admissions Tax	20	20
Aircraft Personal Property Tax	9b	9
Boats (Personal & Commercial) Personal Property Tax	8a & 8b	8
Boat Decal Sales	12	12
Business Personal Property Tax	16	16
Business Licenses by Classification	18	18
Business License Summary	17a	17
Business License Terminations	17b	17
Cigarette Tax Revenue	21	21
Consumption Tax	26c	26
Food and Beverage Tax	19a	19
Franchise Tax	25a	25
In-Depth Assessments by Quarter	28	28
Investigation Activities by Amount	32b	32
Investigation Activities by Category	32a	32
Lodging Tax	19b	19
Mobile Homes Personal Property Tax	9a	9
Omitted Assessments Tax Due	14	14
Personal Property Tax on Vehicles	7	7
Public Service Corporation Real Property and Auto	25b	25
Recapitulation of Revenue by Classification	35	35
Rental Tax on Daily Rental of Passenger Cars	10	10
Residential Parking Permits Sold	11	11
Senior Citizens Real Estate Tax Relief - Households Removed From Program	34d	34
Senior Citizens Real Estate Tax Relief	34a	34
Senior Citizens Real Estate Tax Relief by Exemption	34b	34
Senior Citizen Real Estate Tax Relief Statistics	34c	34
Short Term Rental Tax	22	22
State Income Tax Assistance by Category	30a	30
State Income Tax Taxpayer Assistance Statistics	30b	30
State Income Tax Dollar Amounts Processed	30c	30
Utility Tax	26a	26
Yard/Garage Sale Permits Issued and Fees Collected	13	13

## Section

# 12

## Appendix B - Charts

<u>Name</u>	<u>Chart Number</u>	<u>Page Number</u>
Admissions Tax	20	20
Aircraft Personal Property Tax	9b	9
Boats (Personal & Commercial) Personal Property Tax	8a & 8b	8
Boat Decal Sales	12	12
Business License Revenue by Classification	18	18
Business License Terminations	17	17
Business Personal Property - Furniture, Fixtures and Equipment	16a	16
Business Personal Property - Machinery and Tools	16b	16
Cigarette Tax	21	21
Food and Beverage Tax	19a	19
In-Depth Assessments by Quarter	28	28
Lodging Tax	19b	19
Mobile Homes Personal Property Tax	9a	9
Number of Homeowners Qualified for Real Estate Relief	34b	34
Personal Property Tax - Comparison - Tax Relief to Tax Due	7	7
Public Service Corporation Taxes	25	25
Rental Tax on Daily Rental Passenger Cars	10	10
Residential Parking Permit Sales by Zone	11	11
Senior Citizens Real Estate Tax Relief	34a	34
Short Term Rental Tax	22	22
Utility Tax by Entity Based on Percent of Total Sales	26	26
Yard/Garage Sale Permits	13	13